

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.48 OF 2005

The Commissioner of Central Excise
& Customs.

..Appellant.

V/s.

M/s.Time Packaging Ltd. & Anr.

..Respondents.

Mr.K.R. Choudhary with Kiran Kandpile for appellant.

Ms.Aparna H. for respondents.

**CORAM : Dr.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.**

DATED : 9TH JANUARY, 2006.

P.C. :-

1. Heard the learned counsel for the appellant and the respondents. The learned counsel for the respondents categorically agrees that the amount involved in the above appeal is more than Rs.50,000/-. Under the aforesaid circumstances only on this limited point, the Tribunal ought not to have dismissed the appeal holding that the amount involved is less than Rs.50,000/-. Hence the impugned order dated 29th June, 2004 is set aside and the appeal is remanded back to the Tribunal to be heard afresh, strictly on its own merits.

2. Appeal stands disposed of accordingly with no order as to costs.

(Dr.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)